

City of Rockville

CONFIDENTIAL MEMORANDUM

March 15, 2011

TO:

Scott Ullery, City Manager

FROM:

Burt Hall, Director of Recreation and Parks

SUBJECT:

VisArts - Status Update and Future Options

This memo provides another in a series of status updates on the situation with VisArts. Since the last update provided to the Mayor and Council (via email on 2/10/11 – attachment A), there has been much activity and substantial changes to the status of the situation. The first update was sent to Mayor and Council on 1/23/11 via email – see Attachment B.

In the 2/10/11 update we reported VisArts' statements that the organization was no longer viable and a transition to other ownership/leadership would be necessary. VisArts proposed that the City take over a significantly reduced operation after a transition period. Staff immediately launched an investigation and analysis of the status and viability of the various elements of the VisArts operation. We also met with WSP and the Rooftop leadership.

Summary Update of Events Since 2/10/11

- Over the past month, VisArts has "regrouped," with the leadership of the Board president, Bob Buchanan and the remaining group of staff, and is now proposing to remain in operation.
- The Washington School of Photography (WSP) remains keenly interested in leasing significant space on both the 2nd and 3rd floors of VisArts, plus utilizing the galleries and the Event Room. They have, however, stated their preference to negotiate and sign a lease directly with the City, apparently due to their lack of confidence in the long-term viability of VisArts.
- The Rooftop has expressed interest in taking on a larger role in managing and marketing
 the rentals and uses of the Event Room, as well as the first floor space (former VisArts,
 Too store), which has been converted to a gallery/meeting space for the time being.
- Under the assumption that 100% of the WSP lease payments (proposed to be \$150,000 per year) would now go directly to the City, VisArts has proposed that the City agree to no longer charge rent to them, and further, that the City become directly involved in funding the management and operation of the facility (Attachment C). The net annual cost to the City included in the VisArts proposal totals approximately \$144,000, including the loss of the rental payment, plus facility operations expenses (utilities,

TO: Scott Ullery, City Manager VisArts – Status Update and Future Options March 15, 2011

- custodial, phones/internet, consumables, trash removal, facility manager salary). Staff has responded to VisArts with the general observation that the City's acceptance of such an arrangement would be very challenging and is unlikely to be approved.
- NOTE: The existing master lease requires that VisArts share with the City any "sublease profits" when it enters into a sublease with a rental charge higher than their base rental rate. The sublease profit is split 50-50 with the City, after subtracting out the direct expenses incurred by VisArts to support the sub lessee's use. Based on an initial analysis of the WSP sublease, the City would receive sublease profit payments in a range of \$32,000 to \$44,000 per year. (The variables are a final determination of the amount of space to be subleased and the rental rate amount paid by WSP, as well as the City's analysis and approval of what would be included in the calculation of VisArts' direct expenses.)

There are a number of factors in this situation that make it important for the City to make decisions *soon* as to next steps. These primarily entail commitments by VisArts in the next six months for summer camp and class programs, Event Room rentals (some weddings), gallery shows, etc. Whether or not VisArts remains open is of obvious importance to these customers.

Recommendation for Next Steps

Staff recommends the following action steps:

- The City rejects VisArts' proposals to waive the rent and to begin subsidizing facility operation costs.
- The City officially provides VisArts with a Notice of Default, as required by paragraphs 19.1.1 and 19.1.7 of the The Mayor and Council of Rockville, Maryland and The Metropolitan Center for the Visual Arts Inc. Lease (Master Lease). This notice lists the "Events of Default" which include the failure to pay four months rent to the City and violations of their Minimally Acceptable Operations Level, as defined in the Master Lease. Pursuant to the Master Lease, VisArts will be allowed 30 days to cure back rent payments, interest and late fees and 90 days to return operations to acceptable levels, as required by the terms of the master lease.
- Since VisArts will be operating in accordance with the original lease terms, the City will
 notify WSP that any sublease will need to be directly negotiated with VisArts at this time.
- VisArts must provide both short-term and long-term financial plans demonstrating their ability to remain viable. The City places new requirements on VisArts for quarterly reporting of financial status, plus status of operations levels. These requirements will likely require a lease addendum.

Another opportunity that has been mentioned is the desire to potentially carve out a small amount of space at the Arts and Innovation Center for the Science Center. Staff will meet with the Science Center Board to learn more about what they have in mind. Staff does not believe the Science Center is in a position to pay much or any rent at this time.

TO: Scott Ullery, City Manager VisArts -- Status Update and Future Options March 15,2011

The City was also approached by Adventure Theater and the Musical Theatre Center which are interested in submitting a joint proposal for use of this space in the Arts and Innovation Center should that possibility arise.

Recommendation

Staff recommends proceeding with notification to VisArts of their breaches of the lease, so the "cure period" may be initiated as soon as possible. Staff will work with the City Attorney's Office to prepare the notification letter.

Please let me know if you have questions or require additional information.

Attachments: (3)

cc: Debra Yerg-Daniel, City Attorney
Cynthia Walters, Assistant City Attorney
Christine Henry, Recreation and Parks Administration Manager
Kathleen Moran, Civic Center Superintendent



VisArts Update

John Britton, Piotr Gajewski, Phyllis Marcuccio,

Scott Ullery to: Scott Ullery, Mark Pierzchala, Bridget Newton,

ibritton

Cc: Burt Hall, Jenny Kimball, Marylou Berg

02/10/2011 05:51 PM

Please see subject summary from Burt below. We are proceeding on the premise that, if feasible, the use of this space should continue to be arts-oriented. The continued strong interest of the Washington School of Photography is a big plus. The school might be renting more space than originally negotiated with Visarts. Consolidating the management of the Events Room with the Rooftop offers an opportunity to improve the utilization of both facilities. We are not looking to take on major new programs as permanent City responsibilities; rather, we will look for options utilizing contractors or an entirely new arts oriented non-profit. Our goal is to have a transition plan developed and ready to launch in about two months.

Scott Ullery, City Manager City of Rockville 111 Maryland Avenue Rockville, MD 20850-2364 240-314-8102

FAX: 240-314-8130



Burt Hall	Scott, Here is an update on the status of the situ	02/10/2011 05:04:27 PM			
From:	Burt Hall/RKV				
To:	Scott Ullery/RKV@RKV				
Cc:	Kathleen Moran/RKV@RKV, Christine Henry/RKV@RKV, Betsy Thompson/RKV@RKV, Lew				
	Dronenburg/RKV@RKV, Noel Gonzalez/RKV@RKV, Steve Mader/RKV@RKV				
Date:	02/10/2011 05:04 PM				
Subject:	VisArts Update				

Scott, Here is an update on the status of the situation with VisArts. We last updated the Mayor and Council on January 22 and there has been quite a bit activity since then.

You will recall we met with VisArts Board president Bob Buchanan and three VisArts staff last Thursday, February 3rd.

Here is a summary to the information we were told:

- Mr. Buchanan stated that VisArts is not viable moving forward and a transition to other ownership/leadership will be necessary. He is asking the City to take over the significantly reduced operation - smaller staff, fewer programs, changed use of first floor space, reduced gallery program.
- Several key board members have resigned as well as acting exec. director Sue Tabach. Several additional staff members have been laid off leaving only 6 full and part-time staff remaining.
- Mr. Buchanan and the remaining staff are prepared to keep VisArts going in the short term (next several months) and are covering payroll, accounts payable (with some exceptions such as the rent to the City).
- VisArts continues to accept registrations for their summer camp program, classes (ongoing and future) and to make arrangements for these programs to run.
- Rentals of the Event Room are still being booked.
- All but two of the resident artist studios are occupied with rent-paying clients. Steps are being taken

to fill the other two from an extensive waiting list.

- The main gallery has a current show and others on the calendar for the future.
- The retail level store is closed and the consignment merchandise is being picked up. As a temporary use of this space intended to keep the space "alive," VisArts' staff is working on putting in gallery-type shows using the resident artists' works and other shows from local guilds or arts organizations.
- Washington School of Photography (WSP) remains keenly interested in signing a lease to occupy space on the 3rd floor, and to share use of the main gallery, the event room and the administrative offices. A draft lease agreement is on the table and has been shared with the City. Given VisArts' situation, WSP is now interested in looking at leasing some additional classroom space. The draft lease identifies an annual rental payment of \$150,000. WSP would not be required to pay separately for utilities, custodial services or other operating costs.

Staff Follow Up

We are moving forward with the general assumption that is desirable to keep the VisArts facility operating as a visual arts center that will continue to meet the goals of driving traffic to Town Square and Town Center, and providing a high-class arts facility with gallery shows, classes for all ages, events, artist studios, etc. In other words, continue to operate this space for the purpose originally intended by the City. It is also understood that it will be necessary to accomplish this with minimal City financial contribution.

I have assembled a staff task force to work with me on investigating the current status of the various facility and program modules, as well to gather detailed information on the overall operating expenses for the facility, status of the physical plant, and the expense/revenue of each of the facility and program modules. These investigations are in the beginning stages. There is a meeting tomorrow (2/11) with the VisArts accountant to look at all of these budget and financial records and projections. In addition, we met with WSP representatives yesterday (2/9) to discuss their reaction to the current situation, and to ensure them the City is interested in continuing to move toward signing a lease. Here is a thumbnail look at each of the main facility and program modules:

SECOND FLOOR

Based on what we have been told by Mr. Buchanan, the second floor, with the exception of the main gallery is solid, both operationally and financially.

- The Event Room is a good profit center and could be improved with more aggressive marketing and management. We are exploring with our Rooftop contractor (Jennifer Kaye) the possibility of her company taking over operation, rentals, marketing, programming, etc. She has done an outstanding job with the Rooftop (28,000 visits in 2010!), and is already involved with VisArts in managing the Event Room. A contract would be developed with sharing of revenues so operating costs are covered and the City shares in the profits from this facility.
- The Resident Artists Studios are another good money maker, and should soon be 100% occupied.
 The rent paid offsets basic operating costs for the studios (utilities, custodial, maintenance, etc.) and generates net income to defray other facility expenses. It would be desirable keep this going in tact.
- The Main Gallery has been a money drain for VisArts according to Mr. Buchanan. A new operating
 paradigm is needed and is being explored. WSP, along with City Arts/Mansion Art Gallery staff have
 some good, common-sense experience and ideas to lend to this process. We believe it is important
 to keep the gallery going for the overall success of the center as it brings in significant numbers of
 visitors to the opening events and on a daily basis.

THIRD FLOOR

The third floor has been, overall, a financial liability for VisArts. The floor houses the administrative offices, multi-use classrooms, woodworking shop, ceramic classrooms, photography studios and darkrooms, a glass studio, and two large children's classrooms. VisArts has offered hundreds of classes each year but only a small percentage of them have actually been run due to insufficient registration. With WSP hopefully leasing roughly half of the classroom space, and sharing the offices, the future viability of the 3rd floor looks immediately brighter.

VisArts has operated a successful Summer Camps program each year, with more than 300 children
in summer 2010. We understand it generates substantial net income. The program runs primarily on

the 3rd floor. We will look at whether it makes sense for the City to pick up operation of this program. The test would be whether it an cover all direct and indirect costs and hopefully generates additional income to defray other operating costs.

 The only other class-type program currently running is Ceramics. We are told there are seven classes in operation that are covering all direct and indirect costs.

Another possibility to explore for the 3rd floor would be to bring in a second arts non-profit with an established reputation and clientele to sub-lease additional space and essentially fully occupy the floor, relieving the need to "self-operate." Providing space for the Science Center has been mentioned as well, but is unlikely they could pay rent at least in the short term future.

First Floor

The City owns the retail space of approximately 1,800 square feet; it is included in the overall master lease to VisArts. VisArts was never able to come up with a formula to make this operation financially successful. (As we all know it hasn't helped that this end of Gibbs Street is the least lively section of Town Square.) We believe it is important to keep this space alive and associated with the 2nd and 3rd floor activities, as this provides a street-level link to the upstairs facilities. (One challenge is the space has no water service and no bathroom.) Many ideas for the long-term use of the shop are surfacing. We will continue to assess these and formulate a recommendation.

All of this is "late breaking news." Staff is working hard and moving as fast as possible to gather information, discuss options with various interested parties (VisArts staff, WSP, Rooftop, etc.). I will keep you updated. Let me know if you or the Mayor and Council have questions.

Burt Hall
Director of Recreation and Parks
City of Rockville, MD
111 Maryland Avenue
Rockville, Maryland, 20850
240-314-8602
240-314-8659 (fax)
bhall@rockvillemd.gov

Re: *Confidential: Confidential: VisArts

Scott Ullery to: Mark Pierzchala

01/23/2011 05:48 PM

Cc. John Britton, Piotr Gajewski, Phyllis Marcuccio, Bridget Newton, "John Britton",

Burt Hall, Jenny Kimball, Marylou Berg, "Debra Daniel"

Mark,

I doubt this situation meets criteria for exec. session. My intent is to give you an immediate "heads up" to this situation. We'll be bringing Visarts' requested lease changes to the M&C in public session, at which time options can be considered. Meanwhile, I'll be following up on the considerations I've raised, and will address them in our staff report. And I invite any and all questions and suggestions and thoughts from the Mayor and Councilmembers, either offline or in open session. I'll confer with Debra as to a possible exec. session.

From: Mark Pierzchala

Sent: 01/23/2011 04:34 PM EST

To: Scott Ullery

Cc: John Britton; Piotr Gajewski; Phyllis Marcuccio; Scott Ullery; Bridget Newton; jbritton@schnader.com; Burt

Hall; Jenny Kimball; Marylou Berg

Subject: Re: *Confidential: Confidential: VisArts

January 23, 2011

Scott,

How do you want us to respond to this? Would an executive session be in order?

Yours,

Mark Pierzchala

-----Scott Ullery/RKV wrote: -----

To: John Britton/RKV@RKV, Piotr Gajewski/RKV@RKV, Phyllis Marcuccio/RKV@RKV, Scott Ullery/RKV@RKV, Mark Pierzchala/RKV@RKV, Bridget Newton/RKV@RKV, jbritton@schnader.com

From: Scott Ullery/RKV Date: 01/22/2011 12:12PM

cc: Burt Hall/RKV@RKV, Jenny Kimball/RKV@RKV, Marylou Berg/RKV@RKV

Subject: *Confidential: Confidential: VisArts

Please see the important message below about major developments at VisArts. This situation and the resulting proposals raise serious questions about the organization's ongoing viability and the possibility of considering other options for the future use of this City-owned facility. I learned of this yesterday afternoon (I asked Burt to put prepare the email below for me to forward to you) and I am not jumping to any conclusions. I am suggesting we take a hard look.

It's apparent that VisArts is struggling and trying very hard to survive. The sublease to WSP, the

continued significant financial support from the board members, and cost cutting are all evidence of that. Nevertheless, this is an opportunity to determine if this is the path we want to take, or should we consider the possibility of other alternatives that might better serve the interests of the community, Town Square, and the City government.

Among the things I suggest for your consideration, are the following:

- 1. Assess thoroughly the benefit of the proposed sub-lease to WSP: Will WSP's presence invigorate the facility, increase the likelihood of a VisArts turnaround, and contribute significantly to enhancing the vitality of Town Square? VisArts represents that this sublease will generate a profit of \$3500/month, of which half would be paid to the City pursuant to VisArts' lease.
- 2. Examine thoroughly VisArts' financial condition, and determine VisArts' current performance and ongoing prospects for achieving the "Minimally Acceptable Operations Level" provisions of the City's lease.
- 3. Is the VisArts proposal consistent with the forthcoming Cultural Arts Plan? Of course we can't yet know that, but we should ask ourselves, the consultant, and the Cultural Arts Commission if an alternative arts-related use for this facility should be considered.
- 4. Brainstorm the full range of other alternative uses for this space, including non-arts related uses.
- 5. Explore with Federal Realty the prospects for leasing the gift shop space to a retail user.

Scott Ullery, City Manager City of Rockville 111 Maryland Avenue Rockville, MD 20850-2364 240-314-8102

FAX: 240-314-8130



---- Forwarded by Scott Ullery/RKV on 01/21/2011 06:07 PM ----

From:

Burt Hall/RKV

To:

Scott Ullery/RKV@RKV

Date:

01/21/2011 04:55 PM

Subject:

*Confidential: VisArts

Scott,

I met with VisArts Board members Bob Buchanan (president), Sid Bressler and Beth Irving on 1/20/11 to hear an update on their operational and financial status and because they wanted to propose some changes to their operations that require City approval under the lease terms. Here is a synopsis:

1. VisArts has developed a sub-lease agreement with the Washington School of Photography

(WSP) and has submitted the required paperwork for City approval. WSP is a non-profit arts organization. WSP would occupy 11% of the existing program/classroom space and 31% of the existing common area space surrounding their classrooms. With preliminary concurrence from the City Attorney's office, I believe all aspects of this proposal are in compliance with the lease terms for sub-leasing. The City would share in the "lease profit" as WSP has agreed to pay a per-square foot rental amount that is in excess of what VisArts pays to the City under the master lease. If approved I believe this will be a win-win-win for VisArts, the community and the City.

- 2. Despite reductions in staffing levels and other belt tightening over the past year, the VisArts operating budget continues to be out of balance, requiring further reductions in order for the expenditure budget to be in line with current revenues going forward. In this down economy, most non-profits of this kind are struggling with lower participation in their fee-based activities, fewer grants and lower grant amounts from both governments and foundations, etc.
- 3. VisArts is proposing to close the retail store, either temporarily or permanently. This requires City approval. Closing the store will generate annual operating budget savings estimated at \$50,000. If the City approves this I would recommend exploring subleasing the space, which the City owns, to FRIT, which would in turn lease the space to a retail tenant. This would keep this space open and "alive" and generate some additional revenues for the City.
- 4. VisArts is also proposing to change the operation of the main art gallery on the 2nd floor. Under their proposed agreement with WSP (#1 above), WSP would provide up to 8 monthly shows per year in the gallery. VisArts would do the other four. We also discussed providing one or two months for City-operated shows, perhaps some of the quality shows that cannot be accommodated in the Glenview Mansion Art Gallery. With this change, VisArts expects to save another \$50,000, primarily in the Gallery Director's salary. As monthly gallery shows will continue, I would recommend approving this modification to the gallery program.
- 5. Interim Exec. Dir. Sue Tabach submitted her resignation last week. From what I have learned, the issues that led to this decision were the same as described above. There were conflicts between Ms. Tabach and the board as to how to approach the process of bringing the budget into balance.

If the City is willing to approve these changes, the VisArts board believes the center will be "financially sustainable" on an ongoing basis going forward. As part of this overall correction, the Board members stand ready to infuse an additional \$150,000 in cash to assist and pay some back invoices. In particular, Mr. Bressler, whose family has contributed approximately \$1.5 million to VisArts over the past four years, continues to passionately support VisArts.

The changes to the lease entailed in #'s 1, 3 and 4 above will require Mayor and Council approval.

Please let me know how you would like to proceed.

Burt Hall
Director of Recreation and Parks
City of Rockville, MD
111 Maryland Avenue
Rockville, Maryland, 20850
240-314-8602
240-314-8659 (fax)
bhall@rockvillemd.gov

City of Rockville Proposal

This proposal's documents and attachments are based on a May 1st transition date

In the spirit of the initial intent to have a vibrant visual arts center in Rockville Town Center, VisArts proposes the following:

1. Lease Modification

VisArts proposes that the City of Rockville review the lease in order to facilitate the addition of organizations such as the Washington School of Photography, the Rockville Science Center and/or other arts agencies as tenants in the Arts and Innovation Center. VisArts proposes a lease that allows for a shared space arrangement. This would encourage a number of small arts nonprofits to share space in one building and promote a true arts and innovation center. Under such an arrangement, VisArts seeks to maintain some of the space currently in its lease with the City of Rockville. VisArts would continue to manage and operate all of the 1st and 2nd floors while sharing the 3rd floor administrative and classroom space.

2. 1st Floor Operations

The first floor would be maintained by VisArts as a gallery with exhibits featuring the works of resident artists and others. All art work in this gallery would be available for sale. This space would also serve as an events rental space to serve the needs of nonprofits, corporations, government agencies and individuals who are looking for a smaller, more intimate and less expensive option than the Buchanan event room. Corporate events, board meetings, bridal showers, and dinners are some of the possible uses for the space. With only minor modifications such as the addition of a sink and possibly a small serving area the first floor gallery/event space would be available for use almost immediately. VisArts' goal for the first floor space is to highlight the work of resident artists and other local artists through monthly exhibits and to generate revenue through event rentals.

3. 2nd Floor Operations

The second floor will remain as it is currently being utilized as resident artist studios, the main gallery and the large event room. Visarts will bring in additional artists to fill studio space that is currently unoccupied as well as refurbish a small gallery and offer it as a larger studio for rent. The gallery space will be coordinated with the other art organizations to ensure opportunity for sharing of the space. A two-tiered price structure for the event spaces and gallery will be set up to provide organizations leasing space in the building with a discounted rate from that offered to the general public and outside non profit clients.

4. 3rd Floor Operations

VisArts proposes to vacate a portion of the third floor administrative space and classroom space. This will enable the City of Rockville to lease space to other arts organizations and bring a more diverse experience to the Arts and Innovation Center. VisArts envisions developing partnerships with these organizations and launching joint ventures when possible.

5. Gallery

VisArts will continue to oversee and produce socially and educationally relevant exhibitions for the 2nd floor gallery space (and now will include the 1st floor). Emphasis is given to working with and including local cultural organizations and individuals allowing for a share in overhead cost as well as greater attention to culturally diverse exhibitions (as seen in the current show "Looking East: A Celebration of Asian Culture"). Sponsorship opportunities for select exhibitions will become a necessary and important role to offset some of the annual costs of the gallery program. Honoring our original invitation to the Washington School of Photography (WSP), VisArts will offer them three months of exhibit time a year. VisArts will give special attention to working with and honoring the needs of all parties involved in the success of the Arts and Innovation Building.

6. Classroom Space

VisArts proposes to occupy four (4) of the eight (8) classrooms located on the third floor.* In addition, the space previously occupied by Art Matters could be converted to classroom space.* A shared arrangements between VisArts and any other organization interested in classroom space would be available.

* see Exhibit A "Proposed Floor Plan"

7. Administrative Space

VisArts proposes to occupy two desks in the front administrative space while also occupying the back section of the administrative offices.* VisArts is ready to offer office furniture and equipment to the city that is located in proposed shared space.**

^{*} see Exhibit A "Proposed Floor Plan"

^{**} see Exhibit B "Assets to Assign to City"

Proposal:

For the past six months, VisArts and the Washington School of Photography have been negotiating a lease to share classrooms and administrative offices. Due to VisArts' current situation, it makes sense for the City of Rockville to directly negotiate an agreement with the Washington School of Photography. VisArts and WSP had agreed to an annual rent of \$150,000 and use of the Buchanan Event Room for a set number of nights during the year for \$10,000 and use of the Kaplan Gallery for a number of exhibitions.

In return for the rental income that VisArts is going to forgo because of a lease agreement that will now be directly between WSP and the City of Rockville, VisArts proposes that the City of Rockville take over the facilities management of the first, second and third floors. This will help VisArts offset the loss of the \$150,000 in rental income it had included when developing its most recent annual budget.

VisArts is seeking to establish a partnership with the City of Rockville that will be mutually beneficial to both parties. A vibrant, healthy VisArts as one of the anchors in the Arts and Innovation Center is important because: VisArts' mission is to make the visual arts accessible to all; VisArts has the capacity to develop and offer high quality arts classes as is evidenced by our current ceramics program which is regularly overenrolled; VisArts has been highly successful in developing a host of cultural programs and contemporary art exhibitions unique to the Montgomery County area through our gallery; and VisArts has a long-standing history of working with special needs students through our inclusive arts classes

What makes VisArts truly special are the resident artists who work in studios on the second floor where they produce unique pieces of art in a variety of mediums. These individuals also teach many of VisArts classes and serve as ambassadors to the public about the role of art and its importance to a local community. The resident artists provide the organization with its vision and energy and are instrumental to VisArts success in the future.

*** see Exhibit C "City Operating Income and Expenses"

Exhibit CCity Operating Income & Expense

Income to City		Annual		Monthly			
WSP Rent * As per lease: Base Re	\$ 150,000.00		\$ 12,500.00				
WSP Event *As per lease: Event Use	\$	10,000.00	\$	833.33			
Total	\$ 160,000.00		\$	\$ 13,333.33			
Expenses for City to Take Over							
Pepco	\$	51,000.00	\$	4,250.00			
Water	\$	3,000.00	\$	250.00			
Cleaning	\$	6,000.00	\$	500.00			
Internet	\$	996.00	\$	83.00			
Phone	\$	3,996.00	\$	333.00			
Konica	\$	4,800.00	\$	400.00			
Facilities Manager	\$	23,400.00	\$	1,950.00			
Consumables	\$	12,000.00	\$	1,000.00			
Visarts Rent	\$	37,200.00	\$	3,100.00			
Trash Removal	\$	1,800.00	\$	150.00			
Total		\$ 144,192.00		\$ 12,016.00			
Net Income		15,808.00	\$	1,317.33			